

IC 15-5-9

Chapter 9. Licensing and Taxation of Dogs and Kennels

IC 15-5-9-1

Dog tax; exemption of young dogs; kennel license fee; tags; designee collector

Sec. 1. (a) The township assessor shall make a diligent census as to the number of dogs owned, harbored, or kept by any person. A person owning or harboring a dog shall pay immediately to the township assessor a tax for each dog owned, harbored, or kept on the same premises, whether owned by that person or some other person, as follows:

- (1) Except as provided in subsection (d), for each neutered dog, two dollars (\$2).
- (2) For each nonneutered dog, four dollars (\$4).
- (3) For each additional dog, six dollars (\$6).

No dog under six (6) months of age is subject to any tax under this chapter. Whoever becomes the owner or harbored of a dog after the dog census by the township assessor or any owner or harbored of a dog for which for any reason the, assessor failed to collect the tax, shall, within thirty (30) days after becoming the owner or harbored of a dog, apply to the assessor, or the assessor's designee pay the required fee, and procure a tag for the dog.

(b) Dogs kept in kennels for breeding, boarding, or training purposes or for sale shall not be assessed an individual license fee, but the owner or keeper shall pay a kennel license fee according to the following schedule:

- (1) For a major kennel, consisting of fifteen (15) or more dogs, a fee of thirty dollars (\$30).
- (2) For a minor kennel, consisting of less than fifteen (15) dogs, a fee of twenty dollars (\$20).

For each individual dog tag or kennel license issued under this chapter, the township assessor (or trustee who collects the fee) shall retain from the fee described in this section, an administrative fee of fifty cents (\$0.50). Administrative fees collected by the assessor shall be deposited in the county general fund, and administrative fees collected by the trustee shall be deposited in the township general fund.

(c) Upon the payment of the license fee required by subsection (b), the township assessor shall deliver to the owner or keeper of the kennel a proper license together with a metallic tag for each dog in such kennel. The license shall be dated and numbered and shall bear the name of the county issuing it and the name and address of the owner of the kennel licensed, and a description of the breed, number, sex, and age of the dogs kept in such kennel. Any person becoming the owner of a dog kennel shall, within thirty (30) days after becoming the owner, apply to the township assessor, township trustee, or assessor's designee and, upon payment of the required fee, procure a license and a metallic tag for all dogs kept in the kennel.

(d) A county council may increase the tax on neutered dogs

imposed under subsection (a) from two dollars (\$2) to three dollars (\$3).

(e) A township assessor (or a township trustee who has the duties of a township assessor) may designate one (1) or more licensed veterinarians or humane societies in the assessor's township to collect the dog taxes and kennel license fees and issue the licenses under this chapter. A designee may retain seventy-five cents (\$0.75) as a fee for that service and remit the balance of the money collected to the township trustee by the tenth day of each month. As used in this subsection, "humane society" includes an animal shelter, animal control center, or other animal impounding facility that has as its purpose the humane treatment of animals.

(Formerly: Acts 1937, c.133, s.1; Acts 1951, c.282, s.1.) As amended by Acts 1981, P.L.163, SEC.2; P.L.192-1987, SEC.1; P.L.193-1987, SEC.1; P.L.121-1988, SEC.1; P.L.114-1990, SEC.1.

IC 15-5-9-2

Dog tax receipt; record of trustee; tags; assessment for failure to pay license fees

Sec. 2. (a) The township assessor shall give to each person a receipt for the money paid the assessor, which shall be designated for dog tax. The receipt shall show the person's name who owns, harbors, or keeps the dog, the amount paid, and the number, description, and kind of dogs paid for, whether male or female, and the number of each. The receipt relieves the person owning, keeping, or harboring dogs for the current year, extending one (1) year from its date. The assessor shall keep a record of persons owning dogs subject to taxation and a record of the dogs paid for. The assessor shall keep a stub record or copy of the receipts given for money paid as dog tax. The stub record shall show the amount paid, the number of dogs, both male and female, paid for, and the person's name owning the dogs paid for. At the time when the receipt is issued to the person, the assessor shall give to the person a tag, which shall be attached to the collar worn by the dog.

(b) Before July 1 each year, the township assessor shall turn over to the township trustee all the records kept by the assessor relating to the collecting and payment of dog taxes and kennel license fees, and a copy of all receipts given by the assessor to persons having paid dog taxes and kennel license fees, and all money received by the assessor as dog taxes, and all tags left in the assessor's possession. The assessor shall assess against each person who failed to pay to the assessor the amount of any license fee owed by the person, and the amount of the license fees shall be placed upon the tax duplicate by the county auditor and collected as taxes are collected.

(c) From July 1 each year until March 1 of the next year, the township trustee shall receive any license fees subject to be paid under this chapter and issue any licenses under this chapter that may be received or issued by the township assessor under this chapter.

(Formerly: Acts 1937, c.133, s.2; Acts 1943, c.113, s.5.) As amended by P.L.192-1987, SEC.2; P.L.121-1988, SEC.2.

IC 15-5-9-3

Assessor's report; duties of county auditor

Sec. 3. The township assessor shall, before July 1 each year, report the amount collected as dog tax and kennel license fees to the county auditor. The dog taxes and kennel license fees collected by the assessor shall be turned over by the assessor to the township trustee of the assessor's township. The county auditor shall make a record of the same, and charge the amount stated in the report against the township trustee as receipts from the county dog fund.

(Formerly: Acts 1937, c.133, s.3.) As amended by P.L.192-1987, SEC.3; P.L.193-1987, SEC.2; P.L.121-1988, SEC.3.

IC 15-5-9-4

Failure to turn in dog for taxation; double tax on county assessment; voluntary payment or excuse

Sec. 4. (a) Each township assessor shall perform the duties imposed by this chapter. If a dog owner has failed to turn in a dog for taxation purposes, the assessor shall notify the owner that the assessor is listing the unpaid taxes within a period of ten (10) days, at which time the person will be assessed double the amount of taxes provided by this chapter unless the person owning the dog appears voluntarily within the ten (10) days and:

- (1) proves to the satisfaction of the assessor that the person owned no such dog at the time the census was made; or
- (2) makes an affidavit to be kept on file by the assessor to the effect that the failure to report a dog for taxation was not intentional and was not purposely omitted for the purpose of avoiding payment of taxes.

(b) Each assessor shall keep a complete list of all dogs subject to the tax under this chapter together with the names of their owners on record in the assessor's office at all times and available to the public. If any person shall acquire, own, harbor, or keep any dog after the assessor has completed the census, the person shall report the dog to and pay to the assessor the amount of dog tax as provided in this chapter and receive a receipt and tag for the payment. The receipt and tag exempts the person from further payment of dog tax on dogs described in the receipt for one (1) year from the date of the receipt.
(Formerly: Acts 1937, c.133, s.4; Acts 1951, c.282, s.2.) As amended by P.L.183-1983, SEC.107; P.L.192-1987, SEC.4; P.L.121-1988, SEC.4.

IC 15-5-9-5

Failure to perform duties

Sec. 5. A township assessor, assessor's designee, or township trustee who:

- (1) fails to perform the duties imposed by this chapter; or
- (2) fails to make a complete report within the time specified in this chapter;

commits a Class C infraction.

(Formerly: Acts 1937, c.133, s.5.) As amended by Acts 1978, P.L.2,

SEC.1538; P.L.192-1987, SEC.5; P.L.121-1988, SEC.5.

IC 15-5-9-6

Sworn statement to assessor

Sec. 6. Every person liable to taxation in any township and residing in the township when listed for taxation shall make and subscribe to an oath to the township assessor in which the person states the number of dogs neutered or unneutered over the age of six (6) months and owned or harbored by the person.

(Formerly: Acts 1937, c.133, s.6.) As amended by Acts 1978, P.L.2, SEC.1539; P.L.192-1987, SEC.6; P.L.121-1988, SEC.6.

IC 15-5-9-7 Repealed

(Repealed by Acts 1978, P.L.2, SEC.1549.)

IC 15-5-9-8

Dog fund; payment of dog-caused damage to stock, fowl, or game; payment for Pasteur treatment; county humane society

Sec. 8. (a) All money derived by the taxing of dogs under this chapter shall constitute a fund known as the township dog fund that the township trustee shall use in the manner provided in this chapter for the payment of the following:

(1) Damages, less insurance proceeds, sustained by owners of the following stock, fowl, or game killed, maimed, or damaged by dogs:

- (A) Sheep.
- (B) Cattle.
- (C) Horses.
- (D) Swine.
- (E) Goats.
- (F) Mules.
- (G) Chickens.
- (H) Geese.
- (I) Turkeys.
- (J) Ducks.
- (K) Guineas.
- (L) Tame rabbits.
- (M) Game birds and game animals held in captivity under authority of a game breeder's license issued by the department of natural resources.
- (N) Bison.
- (O) Farm raised cervidae.
- (P) Ratitae.

(2) The expense of taking the Pasteur treatment for hydrophobia incurred by any person bitten by or exposed to a dog known to have hydrophobia, within any township of Indiana.

(b) Any person requiring the treatment described in subsection (a)(2) may select the person's own physician.

(c) No damages shall be assessed or paid under this chapter on sheep except where individual damage exists or is shown.

(d) This subsection applies to a county whose legislative body has acted under this subsection. A county legislative body may designate by ordinance one (1) humane society located in that county to receive fifty cents (\$0.50) from each dog tax payment collected under this chapter.

(e) A humane society designated under subsection (d) shall use the funds disbursed to the society to maintain an animal shelter.

(f) If a county does not designate a humane society to receive payments under subsection (d), those amounts remain in the township dog fund.

(Formerly: Acts 1937, c.133, s.8; Acts 1943, c.113, s.6; Acts 1959, c.152, s.1.) As amended by P.L.183-1983, SEC.108; P.L.192-1987, SEC.7; P.L.193-1987, SEC.3; P.L.5-1988, SEC.82; P.L.121-1988, SEC.7; P.L.92-1994, SEC.1; P.L.142-1996, SEC.1.

IC 15-5-9-9

Repealed

(Repealed by Acts 1979, P.L.31, SEC.10.)

IC 15-5-9-9.1

Claim for damages to stock, fowl, or game

Sec. 9.1. (a) In order to qualify for payment for damages by a township trustee under this chapter, the owner of stock, fowl, or game listed in section 8(a)(1) of this chapter killed, maimed, or damaged by dogs shall do the following:

(1) Not more than seventy-two (72) hours after the time of the loss, notify one (1) of the following having jurisdiction in the location where the loss occurred:

(A) A law enforcement officer.

(B) An officer of a county or municipal animal control center, shelter, or similar impounding facility.

(2) Within twenty (20) days from the time of the loss, report the loss to the trustee of his township as follows:

(A) Under oath, the owner shall state:

(i) the number, age, and value of the stock, fowl, or game; and

(ii) the damages, less any insurance proceeds, sustained.

(B) In an affidavit, the owner must be joined by two (2) disinterested and reputable freeholders residing in the township in which the stock, fowl, or game were killed, maimed, or damaged. The affidavit must state that the freeholders are:

(i) disinterested; and

(ii) not related by blood or marriage to the claimant.

(C) No appraisal may exceed the actual cash value of the stock, fowl, or game. As it applies to ratitae, cash value is no more than the slaughter value.

(D) The owner shall provide verification of the loss by an officer under subdivision (1).

(E) No loss shall be paid for property owned by a claimant

on the last property tax assessment date if the property was not reported by the owner for assessment purposes at that time.

(b) An officer who receives notice under subsection (a)(1) shall visit the scene of the loss, verify the loss in writing, and mark the animal so that the animal can support only one (1) claim under this chapter.

As added by Acts 1979, P.L.31, SEC.9. Amended by P.L.92-1994, SEC.2; P.L.142-1996, SEC.2.

IC 15-5-9-10

Order of registration of losses; exclusion of losses caused by claimant's dog; rabies losses; suspected rabid dog; removal of head to laboratory; county dog fund; state dog account

Sec. 10. (a) The trustees shall register and pay damages for all losses in the order in which the losses are reported.

(b) A person may not receive payment from the trustee for stock, fowl, or game listed in section 8(a)(1) of this chapter:

- (1) that are killed, maimed, or damaged by any dog or dogs owned or harbored by that person;
- (2) for which the person received from another person an amount equal to the actual damages; or
- (3) for which the owner has not complied with section 9.1 of this chapter.

(c) When rabies shall develop in any stock, fowl, or game listed in section 8(a)(1) of this chapter, however contracted, and when the existence of such disease shall be proven by:

- (1) laboratory diagnosis, made in the laboratory of the state department of health, or some other laboratory maintained by state, county, or municipal funds; or
- (2) affidavit of an attending legally qualified graduate veterinarian;

the owner of such animal with rabies shall be entitled to recover in the same amount and manner as provided in sections 8 and 9.1 of this chapter.

(d) Whenever any dog not accompanied by the dog's owner or owner's agent is suspected of having rabies and found roaming at large, and the dog dies or is destroyed on said account, the trustee shall do the following:

- (1) Remove or have removed the head of the dog.
- (2) Pay from the township dog fund the following:
 - (A) A reasonable fee for the removal of the dog's head.
 - (B) All charges for transporting the head to a laboratory maintained by state, county, or municipal funds. If no money is available in the dog fund of the township, then such necessary fees shall be paid out of the township fund without appropriations having been made.

(e) On the first Monday of March of each year, the township shall transfer the following to the county treasurer:

- (1) Any funds in a township dog fund designated for a humane

society under section 8 of this chapter.

(2) Any amount in a township dog fund exceeding three hundred dollars (\$300) over and above orders drawn on the fund.

(f) The funds transferred to the county treasurer under subsection (e) shall be deposited in the county dog fund. On the second Monday in March of each year, the money in the county dog fund shall be distributed as follows:

(1) Among the townships of the county in which the orders drawn against the dog fund exceed the money on hand.

(2) To a humane society designated under section 8 of this chapter.

(g) If the funds in the county dog fund, after any distribution to a designated humane society, are insufficient to pay for all stock, fowl, or game listed in section 8(a)(1) of this chapter that are killed, maimed, or damaged by dogs of all the townships in the county, the distribution shall be made in the ratio of the orders drawn against the dog fund of the townships and unpaid and unprovided for. The ratio shall be obtained from the report of the trustees of the townships made to the auditor of the county.

(h) The report under subsection (g) shall be made by each township trustee of the county upon the first Monday of March of each year and must show the following:

(1) All receipts into the dog fund of the township.

(2) All orders drawn against the township fund in the order in which the orders were drawn.

(i) If the funds in the dog fund of any township and the share of the county dog fund distributed to such township during any year are insufficient to pay for all stock, fowl, and game listed in section 8(a)(1) of this chapter that are killed, maimed, or damaged by dogs in such township during such year, any such losses registered and any orders drawn which are unpaid and unprovided for shall be paid out of the state dog account.

(j) If upon the first Monday in May of any year there is a surplus left of the county dog fund after provisions have been made for the payment of all stock, fowl, and game listed in section 8(a)(1) of this chapter that are killed, maimed, or damaged by dogs of all the townships of the county and the distribution to any designated humane society, the surplus shall be:

(1) paid to the auditor of state; and

(2) placed in a separate account of the general fund of the state treasury known as the state dog account.

(Formerly: Acts 1937, c.133, s.10; Acts 1943, c.113, s.2.) As amended by Acts 1978, P.L.79, SEC.4; P.L.193-1987, SEC.4; P.L.2-1992, SEC.211; P.L.92-1994, SEC.3.

IC 15-5-9-11

Report of claims to county and state; warrant on state dog account; distribution of funds by county; payment of unpaid claims; distribution of surplus in state dog account

Sec. 11. On or before the first day of May of each year, the trustee of each township shall make a report in writing, to the county auditor, of the amount of all claims in his township for livestock, fowls, or game which have been destroyed or damaged by dogs, and which claims have been filed before March 9, 1937, or which may be filed thereafter but have not been paid for lack of funds. On or before the second Monday in May of each year, the auditor of each county shall make a report, in writing, to the auditor of state, in such form as the auditor of state shall prescribe, of the amount of all such claims in his county which have been filed and which have not been paid for lack of funds, and on or before the second Monday in July, the auditor of state shall issue his warrant, payable to the auditor of each such county, for the amount of the unpaid claims. The warrant shall be drawn on the state dog account. Upon the receipt of the money, the auditor of the county shall distribute the funds to the respective townships of his county entitled thereto, and the trustee of the township shall pay all unpaid claims of his township, in the order in which the claims were filed. If in any year there is not sufficient money in the state dog account to pay all of the claims, the auditor of state shall make such distribution, as near as practicable, in proportion to the aggregate value of livestock, fowls, or game for the destruction of which or the damage to which claims have been filed in the respective counties, and the county auditor shall distribute the money so received to the several townships in the same proportion. All money in excess of fifty thousand dollars (\$50,000) remaining in the state dog account after such annual distribution shall have been made as hereinbefore provided shall be distributed by the auditor of state in the manner following:

(a) One-half (1/2) of such excess or one hundred thousand dollars (\$100,000) of such excess, whichever sum is the lesser, shall be distributed to Purdue University for the School of Veterinary Science and Medicine to be used solely for canine disease research.

(b) The balance remaining of such excess, after the distribution to Purdue University is made as hereinbefore provided, shall be distributed to the general fund of each county in direct proportion to the total amount of money paid into the dog account on the second Monday in May by the county prior to the distribution.

Of the funds returned to the respective counties the county may, with the approval of the county commissioners and the county council, construct dog pounds within said counties.

(Formerly: Acts 1937, c.133, s.11; Acts 1943, c.113, s.3; Acts 1967, c.256, s.1; Acts 1969, c.138, s.1.) As amended by P.L.183-1983, SEC.109.

IC 15-5-9-12

Metal collar tags for licensed dogs

Sec. 12. (a) At the time when the dog kennel license fee is paid to the township assessor, the assessor, at the time when the assessor

issues a receipt, shall likewise furnish to the person a metal tag. The metal tag furnished shall be attached securely to the collar of the dog for which the license fee has been paid and the collar, with the tag attached, shall be worn continuously by the dog.

(b) All license tags shall be of uniform design or color for any one (1) year, but the same color or shape shall not be used for any two (2) consecutive years. All tags shall be designed by the auditor of state, shall be paid for out of the state dog account, and shall be manufactured at the state prison in the same manner as motor vehicle registration plates. Each tag shall have a distinct number and the number of the tag shall appear on the receipt issued to the owner of the dog.

(c) If any dog tag is lost, it shall be replaced without cost by the assessor upon application by the owner of the dog and upon the production of the receipt and a sworn statement of the facts regarding the loss of the tag. No license tag is transferable to another dog.

(Formerly: Acts 1937, c.133, s.12.) As amended by P.L.192-1987, SEC.8; P.L.121-1988, SEC.8.

IC 15-5-9-13

Harboring dog without collar and tag; strays; violations

Sec. 13. It is a Class C infraction for a person to own or harbor any dog more than six (6) months old that does not at all times wear a collar with the metal tag attached thereto as provided in this chapter. It is a Class C infraction for a person, except the owner or authorized agent, to remove any license tag from a dog. It is a Class C infraction for an owner to allow his dog to stray beyond his premises, unless under the reasonable control of some person or when engaged in lawful hunting accompanied by the owner or custodian.

(Formerly: Acts 1937, c.133, s.13.) As amended by Acts 1978, P.L.2, SEC.1541.

IC 15-5-9-14

Unlicensed dog as public nuisance; impounding; reclaiming; disposal of dogs not reclaimed

Sec. 14. On and after the fifteenth day of June of each year every dog on which the tax has not been paid as herein provided, is hereby declared to be a public nuisance and it shall be the duty of the sheriff of every county, the marshal of every town, the police officer of every city, the constable of every township, and the members of the state police force or game wardens to cause such dogs to be captured and placed into city, town or county dog pounds. Such dogs may be reclaimed by their owners upon exhibition of evidence that the tax on such has been paid and upon payment of a reasonable fee not to exceed twenty-five cents (\$.25) per day. In the event that the dogs impounded as provided in this chapter shall not be reclaimed within twenty (20) days, they shall be sold or destroyed as the impounding officials may decide.

(Formerly: Acts 1937, c.133, s.14; Acts 1943, c.113, s.4.) As

amended by P.L.183-1983, SEC.110.

IC 15-5-9-15

Payment for injured dog

Sec. 15. Nothing in this chapter contained shall be so construed as to authorize the payment out of the funds provided for in this chapter for any dog which has been maimed or killed.

(Formerly: Acts 1937, c.133, s.15.) As amended by P.L.183-1983, SEC.111.

IC 15-5-9-16

Repealed

(Repealed by P.L.121-1988, SEC.9.)

IC 15-5-9-17

Town dog tax

Sec. 17. The fiscal body of a town may levy a tax not exceeding two dollars (\$2) on each dog in the town, the tax to be paid by the owner of the dog.

As added by Acts 1980, P.L.8, SEC.98. Amended by P.L.8-1989, SEC.75.